



**AMENDMENTS TO THE CLAIMS:**

1. **(Currently Amended)** A method for manufacturing a thin-film magnetic head, including the steps of forming on a substrate a magnetoresistive effect reproducing head part, and forming on said magnetoresistive effect reproducing head part an inductive recording head part, said in an inductive recording head part forming process, the method comprising the steps of:

sequentially depositing a first magnetic layer, a non-magnetic layer, and a second magnetic layer; and

forming a three-layer pole tip structure located between an air bearing surface and a position at a predetermined height from the air bearing surface by ion milling said first magnetic layer, said non-magnetic layer, and said second magnetic layer, at the same time and free from using a reactive gas,

said non-magnetic layer being made of a material having an etching rate, for the ion milling free from using a reactive gas, equal to or higher than that of a material of said first magnetic layer and said second magnetic layer.

2. **(Previously Presented)** The method as claimed in claim 1, wherein a material of said non-magnetic layer is one selected from a group of silicon dioxide, tantalum pentoxide, silicon carbide, and aluminum nitride.

3. **(Previously Presented)** The method as claimed in claim 1, wherein a material of said first magnetic layer and said second magnetic layer is nitride containing iron.

4.     **(Previously Presented)**   The method as claimed in claim 1, wherein the material of said non-magnetic layer is tantalum pentoxide, and wherein the material of said first magnetic layer and said second magnetic layer is nickel iron.